

PART A

(Accounting for Partnership Firms and Companies)

S.No.	Question	Marks															
Part A :- Accounting for Partnership Firms and Companies																	
1.	<p>Navya and Radhey were partners sharing profits and losses in the ratio of 3: 1. Shreya was admitted for 1/5th share in the profits. Shreya was unable to bring her share of goodwill premium in cash. The journal entry recorded for goodwill premium is given below:</p> <table><tr><th>Date</th><th>Particular</th><th>LF</th><th>Debit (₹)</th><th>Credit (₹)</th></tr><tr><td></td><td>Shreya's Current A/c. Dr. To Navya's Capital A/c. To Radhey's Capital A/c (Being entry for goodwill treatment passed)</td><td></td><td>24,000</td><td>8,000 16,000</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table> <p>The new profit-sharing ratio of Navya, Radhey and Shreya will be:</p> <p>a) 41: 7: 12 b) 13:12: 10 c) 3:1: 1 d) 5:3: 2</p>	Date	Particular	LF	Debit (₹)	Credit (₹)		Shreya's Current A/c. Dr. To Navya's Capital A/c. To Radhey's Capital A/c (Being entry for goodwill treatment passed)		24,000	8,000 16,000						1
Date	Particular	LF	Debit (₹)	Credit (₹)													
	Shreya's Current A/c. Dr. To Navya's Capital A/c. To Radhey's Capital A/c (Being entry for goodwill treatment passed)		24,000	8,000 16,000													
2.	<p>Assertion (A):- Commission provided to partner is shown in Profit and Loss A/c. Reason (R):- Commission provided to partner is charge against profits and is to be provided at fixed rate.</p> <p>a) (A) is correct but (R) is wrong b) Both (A) and (R) are correct, but (R) is not the correct explanation of (A) c) Both (A) and (R) are incorrect. d) Both (A) and (R) are correct, and (R) is the correct explanation of (A)</p>	1															
3.	<p>A share of ₹ 10 each, issued at ₹ 4 premium out of which ₹ 7 (including ₹ 1 premium) was called up and paid up. The uncalled Capital will be _____.</p> <table><tr><td>a) ₹ 7 per share</td><td>b) ₹ 4 per share</td></tr><tr><td>c) ₹ 8 per share</td><td>d) ₹ 3 per share</td></tr></table> <p>OR</p> <p>While issuing _____ type of Debentures, company doesn't give any undertaking for the repayment of money borrowed by issuing such debentures.</p> <table><tr><td>a) Zero Coupon Rate Debentures</td><td>b) Non-Convertible Debentures</td></tr><tr><td>c) Secured Debentures</td><td>d) Non-Redeemable Debentures</td></tr></table>	a) ₹ 7 per share	b) ₹ 4 per share	c) ₹ 8 per share	d) ₹ 3 per share	a) Zero Coupon Rate Debentures	b) Non-Convertible Debentures	c) Secured Debentures	d) Non-Redeemable Debentures	1							
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Principles of Corporate Finance Law Eilis Ferran, Look Chan Ho, 2014-02-20 Corporate finance theory seeks to understand how incorporated firms address the financial constraints that affect their investment decisions This is achieved by using varied financial instruments that give holders different claims on the firm's assets Recent scholarship in this area explores precisely how legal mechanisms affect corporate finance and the development of financial markets The legal environment is crucially important in explaining the choices that companies make about their capital structure This book combines company law capital market regulation and commercial law to give readers a detailed understanding of the legal and regulatory issues relating to corporate financial transactions Informed by insights from the theoretical and empirical work of financial economists the book examines from a legal perspective key elements of corporate financing structures and capital markets in the UK The authors' practical experience of transactions and regulatory issues ensures that thorough scholarly inquiry and critical reflection are complemented by an assured understanding of the interface between legal principles and rules as they are documented and in their actual operation

Twenty-Twenty Hindsight Mosiuoa Sekese, 2013-05-16 Twenty twenty hindsight means perfect understanding of events only after they have happened In his book Mosiuoa Sekese looks back on his life in the old and new South Africa and gives his own perceptive interpretation of the past events Sekese suffered discrimination and prejudice under the old apartheid government as well as the new democratic regime His story is highly personal but provides the reader with unique insights into the social and educational challenges that South Africa continues to grapple with I had a quick read and I find the content heartbreaking but fascinating Especially as a white South African you are drawing me into a world that I always knew existed but which few people have the guts and conviction to paint into words Louise Heystek Emerton CEO Wordwise Khuluma Awethu

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Quantitative Financial Risk Management Constantin Zopounidis,Emilios Galariotis,2015-05-18 A Comprehensive Guide to Quantitative Financial Risk Management Written by an international team of experts in the field Quantitative Financial Risk Management Theory and Practice provides an invaluable guide to the most recent and innovative research on the topics of financial risk management portfolio management credit risk modeling and worldwide financial markets This comprehensive text reviews the tools and concepts of financial management that draw on the practices of economics accounting statistics econometrics mathematics stochastic processes and computer science and technology Using the information found in Quantitative Financial Risk Management can help professionals to better manage monitor and measure risk especially in today s uncertain world of globalization market volatility and geo political crisis Quantitative Financial Risk Management delivers the information tools techniques and most current research in the critical field of risk management This text offers an essential guide for quantitative analysts financial professionals and academic scholars

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